

U.S. Government Standard General Ledger Accounting Transactions

A100 FUNDING - Budgetary Resources Other Than Collections

- A102 To record an anticipated appropriation.
Comment: For receipt of appropriation, see SGL TC-A104.
Transaction Origin: SGL TC1040

Budgetary Entry

Debit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

- A104 To record a simultaneous enactment of appropriations and receipt of warrants.
Comment: If appropriations were anticipated, credit SGL account 4120. If warrant is not received, do not record anticipated entry. Appropriation anticipated TC-A102. Use SGL account 4620 for appropriations not subject to apportionment.
Transaction Origin: SGL TC1005

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
 Debit 4112 Deficiency Appropriations
 Debit 4115 Loan Subsidy Appropriation - Definite - Current
 Debit 4116 Entitlement Loan Subsidy Appropriation - Indefinite
 Debit 4117 Loan Administrative Expense Appropriation - Definite - Current
 Debit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent
 Debit 4119 Other Appropriations Realized
 Debit 4121 Loan Subsidy Appropriation - Indefinite - Current
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3100 Unexpended Appropriations

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- A106 To record the reappropriation of unexpired funds in the losing fund.
Comment: See SGL TC-A108 for gaining funds.
Transaction Origin: SGL implementation guidance; transactions for SF 133 / reappropriation of unexpired funds

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4396 Authority Permanently Not Available Pursuant to Public Law

Proprietary Entry

Debit 3100 Unexpended Appropriations
 Credit 1010 Fund Balance With Treasury

- A108 To record the reappropriation of unexpired funds in the gaining fund.
Comment: See SGL TC-A106 for losing funds.
Transaction Origin: SGL implementation guidance; transactions for SF 133 / reappropriation of unexpired funds

Budgetary Entry

Debit 4150 Reappropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3100 Unexpended Appropriations

- A110 To record in the gaining fund reappropriation authority from the expired losing fund to an unexpired gaining fund.
Comment: See SGL TC-A112 for losing funds.
Transaction Origin: SGL implementation guidance; transactions for SF 133 / reappropriation of unexpired funds

Budgetary Entry

Debit 4150 Reappropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3100 Unexpended Appropriations

U.S. Government Standard General Ledger Accounting Transactions

A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.

Comment: See SGL TC-A110 for gaining funds.

Transaction Origin: SGL implementation guidance; transactions for SF 133 / reappropriation of unexpired funds

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4396 Authority Permanently Not Available Pursuant to Public Law

Proprietary Entry

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance With Treasury

A114 To record an anticipated appropriation for trust fund expenditure transfer.

Transaction Origin: SGL implementation guidance; transactions for SF 133 / appropriated trust fund expenditure transfers

Budgetary Entry

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A116 To record budgetary authority apportioned by OMB and available for allotment.

Transaction Origin: SGL TC1075

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4510 Apportionments

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

A118 To record anticipated resources apportioned but not available for use until they are realized.
Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4590 Apportionments Unavailable - Anticipated Resources

Proprietary Entry

None

A120 To record the allotment of authority.
Transaction Origin: SGL TC1085

Budgetary Entry

Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

A122 To record the realization of previously anticipated and apportioned authority.
Comment: SGL transactions that reference this transaction (bolds reference a reversal):
A186, A304, **A308**, B126, C106, C110, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210,
C214, C302, **C304**, C306, **C308**, C318, C320, **C322**, C328, C342, D108, D110, D134.
Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4590 Apportionments Unavailable - Anticipated Resources
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A126 To record amounts specifically withheld from apportionment by OMB.
Comment: Reverse this transaction when authority is released.
Transaction Origin: SGL TC1065

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

- A127 To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation.
Comment: The balance in SGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year's obligations will record this transaction at yearend as a pre-closing adjusting entry.
Transaction Origin: SGL Implementation Guidance - Authority Temporarily Precluded from Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority - Available
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4397 Receipts and Appropriations Temporarily Precluded from Obligation

Proprietary Entry

None

- A128 To record authority temporarily unavailable pursuant to public law.
Comment: Reverse this transaction if authority becomes available.
Transaction Origin: SGL TC1025

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4395 Authority Unavailable Pursuant to Public Law - Temporary

Proprietary Entry

None

- A129 To record spending authority from offsetting collections temporarily precluded from obligation.
Comment: The balance in SGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year's obligations will record this transaction at yearend as a preclosing adjusting entry.
Transaction Origin: SGL Implementation Guidance - Authority Temporarily Precluded from Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority - Available
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4398 Offsetting Collections Temporarily Precluded from Obligation

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

A130 To record authority made unavailable pursuant to public law and to withdraw funds.
Comment: Credit SGL account 2990 if fund withdrawal does not occur simultaneously. The timing of the proprietary and budgetary entries may not be the same. This transaction represents the overall effect.

Transaction Origin: SGL TC1025

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4396 Authority Permanently Not Available Pursuant to Public Law

Proprietary Entry

Debit 3100 Unexpended Appropriations
 Credit 1010 Fund Balance With Treasury
 Credit 2990 Other Liabilities

A132 To record budget authority rescinded by legislative action.
Comment: Credit SGL account 2990 if fund withdrawal does not occur simultaneously. The timing of the proprietary and budgetary entries may not be the same. This transaction represents the overall effect.

Transaction Origin: SGL implementation guidance; transactions for SF 133 / rescissions

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4392 Rescissions - Current-Year
 Credit 4393 Rescissions - Prior-Year

Proprietary Entry

Debit 3100 Unexpended Appropriations
 Credit 1010 Fund Balance With Treasury
 Credit 2990 Other Liabilities

A134 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Transaction Origin: SGL TC1075

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
Comment: Credit SGL account 2990 if fund withdrawal occurs at a later date.
Transaction Origin: SGL TC1160

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
 Credit 4392 Rescissions - Current-Year
 Credit 4393 Rescissions - Prior-Year

Proprietary Entry

Debit 3100 Unexpended Appropriations
 Credit 1010 Fund Balance With Treasury
 Credit 2990 Other Liabilities

A138 To record estimated recoveries of prior-year obligations.
Transaction Origin: SGL TC1007

Budgetary Entry

Debit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A140 To record anticipated collections other than refunds.
Comment: Also post SGL TC-A118.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4060 Anticipated Collections from Non-Federal Sources
 Debit 4070 Anticipated Collections from Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A142 To record anticipated nonexpenditure payments to Treasury.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4630 Funds Not Available for Commitment/Obligation
 Credit 4047 Anticipated Transfers to Treasury

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

A144 To record in the financing account the receipt of a warrant for the modification adjustment transfer.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7290 Other Losses
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5790 Other Financing Sources

A146 To record subsidy disbursed by the program fund not previously accrued.
Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4801 Unexpended Obligations - Unpaid
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A148 To record the reduction of borrowing authority.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property and the credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

A150 To record subsidy payable accrued in the program account.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4801 Unexpended Obligations - Unpaid

Proprietary Entry

Debit 2179 Contra Liability for Subsidy Payable to Financing Account
Credit 2170 Subsidy Payable to Financing Account

A152 To record indefinite or definite borrowing authority.

Comment: To cover reductions of indefinite borrowing authority, see A148.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized - Definite
Debit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A154 To record indefinite borrowing authority previously estimated.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4042 Estimated Borrowing Authority - Indefinite

Proprietary Entry

None

A156 To record the drawing of cash to fund borrowing authority.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4148 Resources Realized from Borrowing Authority
Credit 4145 Borrowing Authority Converted to Cash

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2510 Principal Payable to Treasury

U.S. Government Standard General Ledger Accounting Transactions

A158 To record actual reductions to borrowing authority previously anticipated.
Comment: See SGL TC-A164 for anticipated reductions to borrowing authority.
Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority
 Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry

None

A160 To record unanticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry

None

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.
Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4042 Estimated Borrowing Authority - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A164 To record anticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

A166 To record the enactment of public law for contract authority to be liquidated by a warrant.
Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized - Definite
Debit 4132 Current-Year Contract Authority Realized - Indefinite
Credit 4450 Unapportioned Authority

Proprietary Entry

None

A168 To record the enactment of public law for contract authority to be liquidated by a warrant that was previously anticipated.

Comment: See SGL TC-A176 for the anticipated contract authority.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4132 Current-Year Contract Authority Realized - Indefinite
Credit 4032 Anticipated Contract Authority

Proprietary Entry

None

A170 To record the warrant liquidating contract authority.
Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4138 Resources Realized from Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3100 Unexpended Appropriations

A172 To record anticipated actual reductions to contract authority.
Comment: If contract authority was not anticipated, see SGL TC-A174.
Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 Actual Adjustments to Contract Authority

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

A174 To record unanticipated actual reductions to contract authority.

Comment: To increase, reverse this transaction.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4133 Actual Adjustments to Contract Authority

Proprietary Entry

None

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4032 Anticipated Contract Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A178 To record anticipated adjustments/reductions to contract authority.

Comment: To increase, reverse this transaction.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4034 Anticipated Adjustments to Contract Authority

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

A180 To record in the financing account an appropriation received for a modification adjustment transfer.

Budgetary Entry

Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5790 Other Financing Sources

and

Debit 7290 Other Losses
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

A182 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Transaction Origin: SGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 5745 Appropriation Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

A184 To record in the expenditure account, the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Transaction Origin: SGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

U.S. Government Standard General Ledger Accounting Transactions

A186 To record revenue to available non-revolving trust funds and special funds in which the revenue is immediately available for obligation.

Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: SGL TC4030

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5200 Revenue from Services Provided
 Credit 5310 Interest Revenue
 Credit 5320 Penalties, Fines and Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5600 Donated Revenue - Financial Resources
 Credit 5800 Tax Revenue Collected
 Credit 5900 Other Revenue

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to account 4394 acts as a contra-resource account. However, these receipts may be available for investment.

Comment: When receipts become available for obligation, see SGL TC-A190.

Transaction Origin: SGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Not Available for Obligation Upon Collection

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5200 Revenue from Services Provided
 Credit 5310 Interest Revenue
 Credit 5320 Penalties, Fines and Administrative Fees Revenue
 Credit 5600 Donated Revenue-Financial Resources
 Credit 5900 Other Revenue

U.S. Government Standard General Ledger Accounting Transactions

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to account 4394 provides new budget authority.

Comment: When receipts are originally collected, see SGL TC-A188.

Transaction Origin: SGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4394 Receipts Not Available for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.

Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See SGL TC-A127 for original entry that precluded the obligation.

Transaction Origin: SGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4157 Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A194 To record authority made available from offsetting collections balances previously precluded from obligation.

Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See SGL TC-A129 for original entry that precluded the obligation.

Transaction Origin: SGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4158 Authority Made Available from Offsetting Collections Balances Previously Precluded from Obligation

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

- A196 To record the collection of revenue for non-revolving trust funds and special funds that was previously accrued.
Comment: See SGL TC-C217 for accrual entry and SGL TC-A186 if not accrued

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1320 Employment Benefit Contributions Receivable
 Credit 1340 Interest Receivable
 Credit 1360 Penalties, Fines and Administrative Fees Receivable

U.S. Government Standard General Ledger Accounting Transactions

A200 FUNDING - Authority Transfers

- A204 To record amounts anticipated by Treasury-managed agency trust funds for transfers-in based upon an apportionment request.
Transaction Origin: SGL implementation guidance; Treasury-managed trust funds nonexpenditure distributions

Budgetary Entry

Debit 4165 Treasury-Managed Trust Fund Distributions of Authority - Anticipated
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

- A212 To record an actual transfer-out by the parent agency of authority based on an allocation transfer. Also, record the liability for funds to be transferred out via SF 1151: Nonexpenditure Transfer Authorization.

Comment: See SGL TC-A223 for Treasury-managed trust fund transactions.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4175 Allocation Transfers of Current -Year Authority
 Credit 4176 Allocation Transfer - Prior Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
 Credit 2150 Payable for Transfers of Currently Invested Balances

- A214 To record an actual transfer-out by the parent agency of authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.

Comment: See SGL TC-A222 and A223 for Treasury-managed trust fund transactions. Note: trust and special funds do not record 3100.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4175 Allocation Transfers of Current-Year Authority
 Credit 4176 Allocation Transfer - Prior Year Balances

Proprietary Entry

Debit 3100 Unexpended Appropriations
 Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

A220 To record an actual transfer-in by the receiving agency of authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.

Comment: See SGL TC-A219 for Treasury-managed trust fund transactions. Do not credit SGL account 3100 for trust and special funds transactions.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority

Debit 4176 Allocation Transfer - Prior Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3100 Unexpended Appropriations

Credit 5755 Nonexpenditure Trust Fund Financing Sources - Transfers-In

A222 To record funds transferred out by the parent agency, which liquidates the liability for allocation transfers.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

None

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

A223 To record the realized authority to be transferred out to a Treasury-managed agency trust fund before the SF 1151: Nonexpenditure Transfer Authorization request.

Transaction Origin: SGL implementation guidance; Treasury-managed trust funds: nonexpenditure distributions

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4166 Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred

Proprietary Entry

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger Accounting Transactions

A224 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A225 To record an actual trust fund nonexpenditure transfer-out to a Treasury-managed trust fund via SF 1151:
Nonexpenditure Transfer Authorization

Comment: Record a debit to SGL accounts 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

Transaction Origin: SGL implementation guidance; Treasury-managed trust funds: nonexpenditure distributions

Budgetary Entry

Debit 4166 Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4167 Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A226 To record in the receiving agency the return to the parent agency unobligated expired authority and funds from allocation transfer.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfer - Prior Year Balances

Proprietary Entry

Debit 3100 Unexpended Appropriations
Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

A228 To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.
Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4176 Allocation Transfer - Prior Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3100 Unexpended Appropriations
Credit 5755 Nonexpenditure Trust Fund Financing Sources - Transfers-In

A230 To record in the receiving agency the return to parent agency of unobligated unexpired authority and funds from allocation transfer.

Comment: Reverse for the parent agency.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority
Credit 4176 Allocation Transfer - Prior Year Balances

Proprietary Entry

Debit 3100 Unexpended Appropriations
Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A232 To record in parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority
Debit 4176 Allocation Transfer - Prior-Year Balances
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3100 Unexpended Appropriations
Credit 5755 Nonexpenditure Trust Fund Financing Sources - Transfers-In

U.S. Government Standard General Ledger Accounting Transactions

A234 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.

Comment: For the parent appropriation agency, use SGL TC-A224 for the cash transfer method.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4176 Allocation Transfer - Prior Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1330 Receivable for Transfers of Currently Invested Balances

A236 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce

the related liability from funds not transferred.

Comment: For the transfer agency, use SGL TC-A222 for the cash transfer method.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4176 Allocation Transfer - Prior Year Balances

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Trust Fund Financing Sources - Transfers-In

A238 To record transfer-out by the receiving agency of unobligated unexpired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.

Comment: For the parent appropriation agency, see SGL TC-A228.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority

Credit 4176 Allocation Transfer - Prior Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger Accounting Transactions

A240 To record in the parent agency the transfer-in of unobligated unexpired authority from allocation transfer. Also, reduce the related liability from funds not transferred.

Comment: For the transfer agency, see SGL TC-A226.

Transaction Origin: SGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority

Debit 4176 Allocation Transfer - Prior Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Trust Fund Financing Sources - Transfers-In

A242 To record in the receiving agency the anticipated transfer-in current-year authority or from prior-year balances.

Transaction Origin: SGL TC1008

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Proprietary Entry

None

A244 To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

A246 To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.
Comment: Trust funds credit SGL account 5755 to transfer appropriated receipts. See SGL TC-A220 for trust fund allocation transfers transactions.

Transaction Origin: SGL implementation guidance; appropriation transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3100 Unexpended Appropriations

Credit 5755 Nonexpenditure Trust Fund Financing Sources - Transfers-In

A248 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.
Comment: Trust funds debit SGL account 5765 to transfer appropriated receipts. See SGL TC-A212 for trust fund allocation transfers transactions

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3100 Unexpended Appropriations

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A250 To record in the receiving agency the actual transfer-in of current-year or prior-year unanticipated appropriations.
Comment: Trust funds credit SGL account 5755 to transfer appropriated receipts. See SGL TC-A220 for trust fund allocation transfers transactions.

Transaction Origin: SGL implementation guidance; appropriation transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3100 Unexpended Appropriations

Credit 5755 Nonexpenditure Trust Fund Financing Sources - Transfers-In

U.S. Government Standard General Ledger Accounting Transactions

A252 To record in the transferring agency the actual transfer-out of current-year or prior-year unanticipated appropriations.

Comment: Trust funds debit SGL account 5765 to transfer appropriated receipts. See SGL TC-A212 for trust fund allocation transfers transactions

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4170 Transfers - Current-Year Authority
 Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3100 Unexpended Appropriations
Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

A254 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid undelivered orders.

Comment: Reverse this transaction for the receiving entity.

Transaction Origin: SGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4831 Unexpended Obligations, Transferred - Unpaid
 Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 3100 Unexpended Appropriations
 Credit 1010 Fund Balance With Treasury

A255 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

Comment: Reverse this transaction for the receiving entity.

Transaction Origin: SGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4931 Expended Authority, Transferred - Unpaid
 Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 2110 Accounts Payable
 Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

A256 To record in the transferring agency the actual transfer-out of authority, current year or prior year, with paid undelivered orders.

Comment: Reverse this transaction for the receiving entity.

Transaction Origin: SGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4832 Unexpended Obligations, Transferred - Prepaid/Advanced
Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 3100 Unexpended Appropriations
Credit 1410 Advances to Others
Credit 1450 Prepayments

A258 To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.

Comment: See SGL TC-A114 for the anticipation and SGL TC-A260 for collection of the receivable. Use SGL account 4450 if transfer was not previously anticipated.

Transaction Origin: SGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1310 Accounts Receivable
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transferred In

A259 To record in the trust fund a payable for an appropriation trust fund expenditure transfer-out.

Comment: nonexchange

Transaction Origin: SGL implementation guidance; trust funds

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

U.S. Government Standard General Ledger Accounting Transactions

A260 To record the actual collection of the appropriation trust fund expenditure transfer.
Transaction Origin: SGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

A261 To record in the trust fund the outlay for the appropriation trust fund expenditure transfer.
Transaction Origin: SGL implementation guidance; trust funds

Budgetary Entry

Debit 4901 Expended Authority - Unpaid
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury

A264 To record in trust fund expenditure transfers-in.
Comment: Use SGL account 5750 for non-exchange expenditure transfers
Transaction Origin: SGL implementation guidance; trust funds

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipt
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue from Services Provided
Credit 5400 Benefit Program Revenue
Credit 5750 Expenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Accounting Transactions

A266 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange and exchange transactions.

Comment: Use SGL account 5760 for nonexchange expenditure transfers.

Transaction Origin: SGL implementation guidance; trust funds

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

A300 FUNDING - Reimbursables and Other Income

A302 To record anticipated reimbursements.

Comment: See SGL TC-A118, anticipated reimbursements are not available for allotment until the realized order is received.

Transaction Origin: SGL TC1030

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A304 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in OMB A34.

Transaction Origin: SGL reimbursable accounting guide

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance
 Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

A306 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

Comment: See SGL TC-C182

Transaction Origin: SGL reimbursable accounting guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
 Credit 4222 Unfilled Customer Orders With Advance
 Credit 4266 Other Actual Collections - Non-Federal

Proprietary Entry

Debit 2310 Advances from Others
 Credit 5100 Revenue from Goods Sold
 Credit 5200 Revenue from Services Provided

U.S. Government Standard General Ledger Accounting Transactions

A308 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.

Comment: Use SGL account 4871 if the amount was previously obligated or SGL account 4210 if the amount was not previously obligated. Post the reversal of SGL TC-A122 if the refund was not previously anticipated and apportioned.

Transaction Origin: SGL reimbursable accounting guide

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Debit 4871 Downward Adjustments to Prior-Year Unpaid Unexpended Obligations

Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Advances from Others

Credit 1010 Fund Balance With Treasury

A310 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

Comment: The ordering agency uses SGL TC-B204.

Transaction Origin: SGL reimbursable accounting guide

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue from Goods Sold

Credit 5200 Revenue from Services Provided

U.S. Government Standard General Ledger Accounting Transactions

B100 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

Comment: If payment was made by an electronic fund transfer and for an amount paid by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). Note: Agency systems may accumulate payroll in SGL account 6100 during the year and distribute those costs to these various accounts at yearend.

Transaction Origin: SGL TC2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

Comment: Also requires the reclassification of expenses from unfunded to funded.

Transaction Origin: SGL implementation guidance; FASAB #5, Accounting for Liabilities

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

Comment: Also post TC-C220, which establishes the loan receivable after default.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4801 Unexpended Obligations - Unpaid
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 2180 Loan Guarantee Liability
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

B105 To record the disbursement of subsidy from the program fund to the financing fund when the loan is disbursed.
Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). See SGL TC-A150 to record the subsidy payable previously accrued for this program fund.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4801 Unexpended Obligations - Unpaid
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 2179 Contra Liability for Subsidy Payable to Financing Account

and

Debit 2170 Subsidy Payable to Financing Account
Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.
Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).

Transaction Origin: Credit reform cases study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B108 To record payment of interest not previously accrued.
Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing from Treasury
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

B110 To record a confirmed disbursement schedule.

Comment: Clearing from unpaid to paid

Transaction Origin: SGL TC3030

Budgetary Entry

Debit 4901 Expended Authority - Unpaid

Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2120 Disbursements in Transit

Debit 2130 Contract Holdback

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Accrued Liabilities

Debit 2211 Withholdings Payable

Debit 2213 Employer Contributions and Payroll Taxes Payable

Debit 2940 Capital Lease Liability

Debit 2990 Other Liabilities

Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.

Comment: See SGL TC-B322 for the accrued liability.

Budgetary Entry

Debit 4901 Expended Authority - Unpaid

Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 2140 Accrued Interest Payable

Credit 1010 Fund Balance With Treasury

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury

B118 To record a tax refund paid by the collecting agency. These refunds are reported as a reduction to offsetting collections.

Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).

Transaction Origin: SGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4266 Other Actual Collections - Non-Federal

Proprietary Entry

Debit 5890 Tax Revenue Refunds
Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: If not anticipated, debit SGL account 4450 or 4620.

Transaction Origin: SGL TC3010

Budgetary Entry

Debit 4047 Anticipated Transfers to Treasury
Credit 4147 Actual Transfers to Treasury

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2510 Principal Payable to Treasury
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

B121 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Transaction Origin: SGL TC3010

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4147 Actual Transfers to Treasury

Proprietary Entry

Debit 2510 Principal Payable to Treasury
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.

Comment: This transaction is applicable to redemptions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 2590 Other Debt
Credit 1010 Fund Balance With Treasury

B124 To record the purchase of Federal securities acquired at par value.

Comment: Record SGL TC-B129 if accrued interest is purchased.

Transaction Origin: SGL implementation guidance; FACTS II, Investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

- B126 To record the purchase of Federal securities acquired at a premium.
Comment: Special and trust funds use SGL account 4114. Post SGL TC-A122 if authority was previously anticipated and apportioned. Use budgetary entries for the amount of the premium. Record SGL TC-B129 if accrued interest is purchased.
Transaction Origin: SGL implementation guidance; FACTS II, Investments in Treasury and agency securities

Budgetary Entry

Debit 4394 Receipts Not Available for Obligation Upon Collection
 Debit 4397 Receipts and Appropriations Temporarily Precluded from Obligation
 Debit 4398 Offsetting Collections Temporarily Precluded from Obligation
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected from Treasury

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Debit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
 Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Debit 1622 (G) Premium on Securities Other Than Public Debt Securities
 Credit 1010 Fund Balance With Treasury

- B128 To record the purchase of Federal securities acquired at a discount.
Comment: Record SGL TC-B129 if accrued interest is purchased.
Transaction Origin: SGL implementation guidance; FACTS II, Investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Credit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

B129 To record the purchase of accrued interest on Treasury securities.

Budgetary Entry

Debit 4395 Authority Unavailable Pursuant to Public Law - Temporary
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1340 Interest Receivable
 Credit 1010 Fund Balance With Treasury

B130 To record a lien paid before personal property is sold.

Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).

Transaction Origin: SGL implementation guidance; FASAB # 3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4801 Unexpended Obligations - Unpaid
 Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
 Credit 1010 Fund Balance With Treasury

B134 To record appropriations used this fiscal year.

Comment: This transaction may be recorded yearly, monthly or by transaction.

SGL transactions that reference this transaction (bolds reference a reversal): A146, B102, B105, B106, B108, B118, B130, B302, B304, B306, B314, B320, B322, B332, B334, B404, **C132, C134, C136, C138**, C206, **D102**, D106, D114, D116, D402, D404, D406, D408, D410, D616.

Transaction Origin: SGL implementation guidance; appropriations used

Budgetary Entry

None

Proprietary Entry

Debit 3100 Unexpended Appropriations
 Credit 5700 Expended Appropriations

U.S. Government Standard General Ledger Accounting Transactions

B136 To record in the liquidating account the payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.

Comment: See OMB Circulars A-11 and A-34 for further instruction on the payment hierarchy.

Transaction Origin: Credit reform liquidating account case study

Budgetary Entry

Debit 4047 Anticipated Transfers to Treasury

Credit 4147 Actual Transfers to Treasury

Proprietary Entry

Debit 2510 Principal Payable to Treasury

Debit 2970 Resources Payable to Treasury

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

B200 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B202 To record a commitment.
Comment: To decrease the commitment, reverse this transaction.
Transaction Origin: SGL TC2005

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4700 Commitments

Proprietary Entry

None

B204 To record current-year undelivered orders without an advance.
Comment: To decrease obligation in the current year, reverse this transaction.
Transaction Origin: SGL TC2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4700 Commitments
 Credit 4801 Unexpended Obligations - Unpaid

Proprietary Entry

None

B206 To record current-year undelivered orders with an advance.
Comment: See SGL TC-B404 for the expense.
Transaction Origin: SGL TC2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4700 Commitments
 Debit 4801 Unexpended Obligations - Unpaid
 Credit 4802 Unexpended Obligations - Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others
 Debit 1450 Prepayments
 Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

B208 To record a current-year undelivered order without an advance where the commitment is more than the undelivered

order.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4700 Commitments

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4801 Unexpended Obligations - Unpaid

Proprietary Entry

None

B210 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Unexpended Obligations - Unpaid

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

B300 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

B302 To record the delivery of goods or services and accrue a liability.

Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll related transactions, see SGL TCs-D404 through D410.

Transaction Origin: SGL TC2020

Budgetary Entry

Debit 4801 Unexpended Obligations - Unpaid

Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1810 Assets Under Capital Lease

Debit 1820 Leasehold Improvements

Debit 1830 Internal Use Software

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Non-production Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

Credit 2940 Capital Lease Liability

U.S. Government Standard General Ledger Accounting Transactions

B304 To record the delivery of goods and services in the same year as the order was placed and accrue a liability. The current-year expended authority is less than the original order.

Comment: If funded by a direct appropriation, post TC-B134 (which may be recorded yearly, monthly or by transaction). The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll related transactions, see SGL TCs-D404 through D410.

Transaction Origin: SGL TC2020

Budgetary Entry

Debit 4801 Unexpended Obligations - Unpaid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable
 Credit 2940 Capital Lease Liability

U.S. Government Standard General Ledger Accounting Transactions

B306 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.

Comment: If funded by a direct appropriation, post TC-B134 (which may be recorded yearly, monthly or by transaction). The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll related transactions, see SGL TCs-D404 through D410.

Transaction Origin: SGL TC2020

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4801 Unexpended Obligations - Unpaid
 Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable
 Credit 2940 Capital Lease Liability

U.S. Government Standard General Ledger Accounting Transactions

B314 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

Comment: This transaction must be recorded simultaneously with SGL TC-B316. Also post SGL TC-B134.

Transaction Origin: SGL implementation guidance; canceled payables

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 6100 Operating Expense/Program Costs

Credit 2110 Accounts Payable

B316 To record in the canceled appropriation the removal of the canceled payables upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously record SGL TC-B314 in an unexpired appropriation "that is available for the same purpose as the closed account." See OMB Circular A-34 (Section 41.8) for additional guidance.

Transaction Origin: SGL implementation guidance; canceled payables

Budgetary Entry

Debit 4350 Canceled Authority

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

Debit 2960 Accounts Payable Canceled

Credit 6800 Future Funded Expense

B318 To record the collecting agency's estimated accrued tax refunds payable and related interest.

Transaction Origin: SGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 5890 Tax Revenue Refunds

Debit 6330 Other Interest Expenses

Credit 2110 Accounts Payable

Credit 2140 Accrued Interest Payable

Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger Accounting Transactions

B322 To record the accrual of interest expenses incurred, not yet paid.
Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). Reverse accruals at the beginning of the next fiscal year.

Transaction Origin: SGL TC2030

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing from Treasury
 Debit 6320 Interest Expenses on Securities
 Debit 6330 Other Interest Expenses
 Credit 2140 Accrued Interest Payable

B324 To record the liability for cost to be funded in the future.
Comment: Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2170 Subsidy Payable to Financing Account
 Credit 2220 Unfunded Leave
 Credit 2290 Other Unfunded Employment Related Liability
 Credit 2610 Actuarial Pension Liability
 Credit 2620 Actuarial Health Insurance Liability
 Credit 2630 Actuarial Life and Insurance Liability
 Credit 2940 Capital Lease Liability
 Credit 2995 Estimated Cleanup Cost Liability

B326 To record the unfunded FECA liability and unfunded unemployment liability.
Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry

None

Proprietary Entry

Debit 6850 Employer Contribution to Employee Benefit Program Not Requiring Current Year Budget Authority
 Credit 2225 Unfunded FECA Liability
 Credit 2290 Other Unfunded Employment Related Liability

U.S. Government Standard General Ledger Accounting Transactions

B328 To record a contingent liability.

Comment: Reverse this entry when realization indicates no contingent liability.

Transaction Origin: SGL TC3125 and SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expense

Debit 7290 Other Losses

Credit 2920 Contingent Liabilities

B330 To record an increase in actuarial liabilities for benefit plans.

Comment: Reverse this entry for a decrease.

Transaction Origin: SGL implementation guidance; FECA liability

Budgetary Entry

None

Proprietary Entry

Debit 7600 Changes in Actuarial Liability

Credit 2650 Actuarial FECA Liability

Credit 2690 Other Actuarial Liabilities

B332 To record the payable to borrowers from sales of foreclosed property with recourse.

Comment: Excess of sales proceeds over cost to the government is paid to borrowers. If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 2110 Accounts Payable

U.S. Government Standard General Ledger Accounting Transactions

B334 To record the inventory purchased for a resale under historical cost (title was passed).
Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1521 Inventory Purchased for Resale
Credit 2110 Accounts Payable

B338 To record the fair market value of real and intangible forfeited property.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 2320 Deferred Credit

B340 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 2320 Deferred Credits

U.S. Government Standard General Ledger Accounting Transactions

- B344 To record funded portion of cleanup costs that was previously estimated.
Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. See SGL TC-B134 for appropriations used.
Transaction Origin: SGL implementation guidance; environmental cleanup cost case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4801 Unexpended Obligations - Unpaid
 Credit 4901 Expended Obligations - Paid

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 6800 Future Funded Expenses

U.S. Government Standard General Ledger Accounting Transactions

B400 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B402 To record revenue received in advance.
Transaction Origin: SGL TC4140

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Deferred Credits

B404 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year expended authority is the same as the original order.

Comment: See SGL TC-A306 to see the reimbursable authority and SGL TC-B206 for the original prepayment.

If

funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4802 Unexpended Obligations - Prepaid/Advanced
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal Use Software
Debit 1840 Other Natural Resources

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Debit 1890 Other General Property, Plant and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6900 Non-production Costs

Credit 1410 Advances to Others

Credit 1450 Prepayments

U.S. Government Standard General Ledger Accounting Transactions

B500 DISBURSEMENTS AND PAYABLES - Assets Transfers Out

B502 To record the transfer-out of assets to other Federal entities without reimbursement.

Comment: When transferring ownership of an asset outside of the Federal government, recognize a loss for the book value of the asset upon disposition. For non-Federal, see SGL TC-B504.

Transaction Origin: SGL TC5045

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1621 Discount on Securities Other Than Public Debt Securities

Debit 1622 Premium on Securities Other Than Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal Use Software

Debit 1849 Allowance for Depletion

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1572 Stockpile Materials Held for Sale

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1620 Investments in Securities Other Than Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Credit 1690 Other Investments

Credit 1711 Land and Land Rights

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1830 Internal Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant and Equipment

U.S. Government Standard General Ledger Accounting Transactions

B504 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant and equipment (land, buildings, equipment and other) to non-Federal entities.

Comment: For Federal, see SGL TC-B502.

Transaction Origin: SGL implementation guidance; FASAB #6 and #8, Accounting for Property, Plant and Equipment/Supplementary Stewardship Reporting

Budgetary Entry

None

Proprietary Entry

Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 7210 Losses on Disposition of Assets
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1890 Other General Property, Plant and Equipment

B506 To record distributed personal property.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities
 Credit 1542 Forfeited Property Held for Donation or Use

B508 To record a commodity transferred to another Federal agency.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

U.S. Government Standard General Ledger Accounting Transactions

C100 COLLECTIONS AND RECEIVABLES - Receipts

C102 To record service in kind provided by non-Federal sources.
Transaction Origin: SGL TC3145

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C104 To record the collection of subsidy for loan modification costs in the financing account.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current
Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C106 To record the collection of reestimated subsidy in the financing account.
Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

and

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current
Debit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
Credit 4070 Anticipated Collections from Federal Sources
Credit 4282 Actual Program Fund Subsidy receivable - Indefinite - Permanent
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger Accounting Transactions

C108 To record the receipts reported into deposit funds and clearing accounts.

Comment: See SGL TC-C152

Transaction Origin: SGL TC3045

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1190 Other Cash

Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

C110 To record the receipt of previously anticipated collections.

Comment: See SGL TC-C108 for unidentified collections. Post SGL TC-A122 for previously anticipated and apportioned authority. See SGL TCs-A306, A308, A310 and C186 for reimbursable agreement transactions.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4261 Actual Collection of Fees

Debit 4262 Actual Collection of Loan Principal

Debit 4263 Actual Collection of Loan Interest

Debit 4264 Actual Collection of Rent

Debit 4265 Actual Collections from Sale of Foreclosed Property

Debit 4266 Other Actual Collections - Non-Federal

Debit 4273 Interest Collected from Treasury

Debit 4277 Other Actual Collections - Federal

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

U.S. Government Standard General Ledger Accounting Transactions

- C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
Comment: See SGL TC-B206 for application of an advance.
Transaction Origin: SGL TC3115

Budgetary Entry

Debit 4802 Unexpended Obligations - Prepaid/Advanced
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1410 Advances to Others
 Credit 1450 Prepayments

- C116 To record in the financing fund unearned fees collected for undisbursed loans.
Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4261 Actual Collection of Fees
 Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2320 Deferred Credits

- C118 To record in the financing fund fees earned when loans are disbursed.
Comment: Fees are earned by loan guarantees when the third party disburses.
Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits
 Credit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability

- C120 To record the maturity of Federal securities acquired at par value.
Transaction Origin: SGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities

U.S. Government Standard General Ledger Accounting Transactions

C122 To record the maturity of Federal securities acquired at a premium.
Comment: At maturity an entry is made to complete the amortization of a premium. Refer to SGL TC-D510 for the amortization transaction.

Transaction Origin: SGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1620 (G) Investments in Securities Other Than Public Debt Securities

Credit 1622 (G) Premium on Securities Other Than Public Debt Securities

C124 To record the maturity of Federal securities acquired at a discount.
Comment: At maturity an entry is made to complete the amortization of a discount. Refer to SGL TC-D510 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use SGL account 4114. If budgetary resources were previously anticipated, revolving funds credit SGL account 4070 and special and trust funds credit SGL account 4120. Post SGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: SGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected from Treasury

Credit 4070 Anticipated Collections from Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Not Available for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt

Debit 1621 (G) Discount on Securities Other Than Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1620 (G) Investments in Securities Other Than Public Debt Securities

Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

U.S. Government Standard General Ledger Accounting Transactions

- C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.
Comment: SGL TC-C208 must have previously been recorded. Reverse proprietary entry in SGL TC-C208.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current
 Debit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
 Debit 4274 Actual Program Fund Subsidy Collected - Indefinite - Current
 Credit 4281 Actual Program Fund Subsidy Receivable - Definite - Current
 Credit 4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent
 Credit 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability

- C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.

Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: For refunds receivable, see the SGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected
 Credit 4060 Anticipated Collections from Non-Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1410 Advances to Others

- C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned. Also reverse SGL TC-B134 (which may be recorded yearly, monthly or by transaction) for direct appropriations.

Transaction Origin: SGL TC4050

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected
 Credit 4060 Anticipated Collections from Non-Federal Sources
 Credit 4070 Anticipated Collections from Federal Sources
 Credit 4450 Unapportioned Authority

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Credit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6900 Non-production Costs

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

Comment: Reverse SGL TC-B134 (which may be recorded yearly, monthly or by transaction) for direct appropriations.

Transaction Origin: SGL TC4050

Budgetary Entry

Debit 4902 Expended Authority - Paid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

U.S. Government Standard General Ledger Accounting Transactions

Transaction continued...

Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6900 Non-production Costs

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

Comment: SGL TC-C212 records the refund receivable. Reverse SGL TC-B134 (which may be recorded yearly, monthly or by transaction) for direct appropriations. Post SGL TC-A122 if authority was previously anticipated and

apportioned.

Transaction Origin: For refunds receivable, see the SGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected
 Credit 4060 Anticipated Collections from Non-Federal Sources
 Credit 4070 Anticipated Collections from Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 6790 Other Expenses Not Requiring Budgetary Resources

**U.S. Government Standard General Ledger
Accounting Transactions**

Credit 1310 Accounts Receivable

Credit 6100 Operating Expenses/Program Costs

U.S. Government Standard General Ledger Accounting Transactions

- C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
Comment: See SGL TC-C212 for the accrued receivable. Reverse SGL TC-B134 (which may be recorded yearly, monthly or by transaction) for direct appropriations.

Budgetary Entry

Debit 4902 Expended Authority - Paid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

- C140 To record the collection of receivables from Federal sources.

Budgetary Entry

Debit 4273 Interest Collected from Treasury
 Debit 4277 Other Actual Collections - Federal
 Credit 4283 Interest Receivable from Treasury
 Credit 4287 Other Federal Receivables

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1340 Interest Receivable

- C142 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.

Comment: If revenue was previously accrued, do not make the entries to SGL accounts 5990 or 2980 (see SGL TC-C143). See SGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Transaction Origin: SGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5310 Interest Revenue
 Credit 5320 Penalties, Fines and Administrative Fees Revenue
 Credit 5800 Tax Revenue Collected
 Credit 5900 Other Revenue

and

Debit 5990 Collections for Others
 Credit 2980 Custodial Liability

U.S. Government Standard General Ledger Accounting Transactions

- C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.
Comment: For other than IRS. If revenue was not previously accrued, see SGL TC-C142. See SGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1325 Tax Receivable
 Credit 1340 Interest Receivable
 Credit 1360 Penalties, Fines and Administrative Fees Receivable

Debit 5990 Collections for Others
 Credit 5991 Accrued Collections for Others

For tax revenue:

Debit 5801 Tax Revenue Accrual Adjustment
 Credit 5800 Tax Revenue

- C144 To record the undeposited collections for funds that do not require budgetary reporting.
Comment: Reverse entry upon disposition of undeposited collections.
Transaction Origin: SGL TC4120

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
 Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

- C146 To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
Comment: For budgetary impact, see SGL TC-C148
Transaction Origin: SGL TC3050

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1110 Undeposited Collections

U.S. Government Standard General Ledger Accounting Transactions

C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.

Comment: Other than from reimbursable agreement, see SGL TC-A300s. Post SGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4266 Other Actual Collections - Non-Federal
Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

C150 To record the receipt of other cash.

Comment: See SGL TC-C108

Transaction Origin: SGL TC4135

Budgetary Entry

None

Proprietary Entry

Debit 1190 Other Cash
Debit 1195 Other Monetary Assets
Credit 2990 Other Liabilities

C152 To record unapplied receipts into fund symbols that require budgetary reporting.

Comment: If not deposited in account fund symbol see SGL TC-C108. Post SGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: SGL TC4145

Budgetary Entry

Debit 4266 Other Actual Collections - Non-Federal
Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

U.S. Government Standard General Ledger Accounting Transactions

- C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue

- C158 To record cash donations as budgetary resources, as allowed by law.
Comment: See SGL TC-C202 and/or TC-C226 for cash donations that are not budgetary resources. See SGL TC-A186 for revenue to available trust and special funds.

Transaction Origin: SGL TC4195

Budgetary Entry

Debit 4266 Other Actual Collections - Non-Federal
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

- C162 To record an adjustment to loans receivable based on acquired collateral property.

Comment: This transaction does not include bad debt.

Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property
Credit 1350 Loans Receivable

U.S. Government Standard General Ledger Accounting Transactions

C164 To record non-cash assets donated by the public.
Transaction Origin: SGL TC5100

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished goods
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
Comment: When seized cash is deposited, see SGL TC-C168

Budgetary Entry
None

Proprietary Entry
Debit 1531 Seized Monetary Instruments
Credit 2990 Other Liabilities

C168 To record seized cash deposited in a deposit fund.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 2990 Other Liabilities
Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

and

Debit 1532 Seized Cash Deposited
Credit 1531 Seized Monetary Instruments

U.S. Government Standard General Ledger Accounting Transactions

C170 To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections
Credit 1532 Seized Cash Deposited

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

C174 To record undeposited cash that was forfeited.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities
Credit 1531 Seized Monetary Instruments

Debit 1110 Undeposited Collections
Credit 5900 Other Revenue

C176 To record cash deposited after forfeiture.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

U.S. Government Standard General Ledger Accounting Transactions

- C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

- C180 To record satisfaction of a loan by surrender of borrower's title to collateral of commodity.
Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

- C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: SGL reimbursable accounting guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
Debit 4266 Other Actual Collections - Non-Federal
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 Advances from Others

- C184 To record in the performing agency an advance received after a reimbursable agreement was established.
Transaction Origin: SGL reimbursable accounting guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 Advances from Others

U.S. Government Standard General Ledger Accounting Transactions

C186 To record the collection of receivables in the performing agency for reimbursable services.
Transaction Origin: SGL reimbursable accounting guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C188 To record the collection of revenue into unavailable special fund receipt accounts.
Comment: See SGL TCs-A182 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

Transaction Origin: SGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue from Services Provided
Credit 5310 Interest Revenue
Credit 5320 Penalties, Fines and Administrative Fees Revenue
Credit 5900 Other Revenue

U.S. Government Standard General Ledger Accounting Transactions

C200 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C202 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.
Comment: Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt, see SGL TC-C226.

Transaction Origin: SGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1325 Taxes Receivable

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5801 Tax Revenue Accrual Adjustment

Credit 5900 Other Revenue

and

Debit 5991 Accrued Collections for Others

Credit 2980 Custodial Liability

C204 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

Comment: Applicable to guaranteed loans

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1010 Fund Balance With Treasury

C206 To record in the financing fund the disbursement of direct loans.

Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4801 Unexpended Obligations - Unpaid

Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 1350 Loans Receivable

**U.S. Government Standard General Ledger
Accounting Transactions**

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

- C208 To record binding loan contracts and subsidy receivables accrued in the financing account.
Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4281 Actual Program Fund Subsidy Receivable - Definite - Current
 Debit 4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent
 Debit 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current
 Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 2950 Liability for Subsidy Related to Undisbursed Loans

- C210 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4285 Receivable from the Liquidating Fund
 Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 1399 Allowance for Subsidy

- C212 To record refund receivables for assets or expenses that do not create budgetary resources until collected.
Comment: SGL TC-C136 records the collection. Note: Agencies that post a dr6500 and a cr6900 instead of cr6790 must also provide an unfunded attribute for the Statement of Financing.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment
 Credit 1990 Other Assets
 Credit 6500 Cost of Goods Sold
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6900 Non-production Costs

C214 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4283 Interest Receivable from Treasury
 Debit 4287 Other Federal Receivables
 Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1340 Interest Receivable
 Debit 1360 Penalties, Fines and Administrative Fees Receivable
 Credit 5310 Interest Revenue
 Credit 5320 Penalties, Fines and Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5900 Other Revenue

C215 To record interest receivable on Treasury securities.

Comment: See SGL TC-A196 for special funds and non-revolving trust funds

Budget Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
 Credit 5310 Interest Revenue

U.S. Government Standard General Ledger Accounting Transactions

C216 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special

funds and custodial activity.

Comment: These are not budgetary resources until collected.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines and Administrative Fees Receivable

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

C217 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

Comment: These are not budgetary resources until collected.

Transaction Origin: SGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines and Administrative Fees Receivable

Credit 5200 Revenue from Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

C218 To record establishment of current-period earnings on income received in advance.

Comment: See SGL TC-B402 for collection entry.

Transaction Origin: SGL TC4045

Budgetary Entry

None

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Proprietary Entry

Debit 2320 Deferred Credits
 Credit 5100 Revenue from Goods Sold
 Credit 5200 Revenue from Services Provided
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5900 Other Revenue

C220 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
 Debit 1350 Loans Receivable
 Credit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability

C222 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way that the Department of Defense accounts for repairable items involving trade-ins.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Accounts receivable represents the cash amount the vehicle procurer will receive from the customer:

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 5100 Revenue from Goods Sold

“Inventory held for repair” represents the value of an asset after it is repaired (value of a similar new asset). “Other financing source” represents fair market value of the _____ old vehicle. “Other financing source” was used instead of “Revenue from Goods Sold” due to trade-in which is not a budgetary resource. “Inventory allowance” _____ represents the estimated repair cost of the damaged vehicle.

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
 Credit 1529 Inventory - Allowance
 Credit 5790 Other Financing Sources

U.S. Government Standard General Ledger Accounting Transactions

C224 To record loans other than credit reform.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4801 Unexpended Obligations - Unpaid
Credit 4902 Expended Authority - Paid

Proprietary Entry

Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C226 To record the accrual of custodial interest, penalties and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.

Comment: For custodial revenue other than interest, see SGL TC-C202.

Transaction Origin: SGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines and Administrative Fees Receivable
Credit 5310 Interest Revenue
Credit 5320 Penalties, Fines and Administrative Fees Revenue

and

Debit 5991 Accrued Collections for Others
Credit 2980 Custodial Liability

C228 To record subsidy receivable and the related interest, in the financing account, for an upward re-estimate.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue

U.S. Government Standard General Ledger Accounting Transactions

C300 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C302 To record the sale of Federal securities purchased at a premium. The sale results in a gain.

Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See SGL TC-D510 for amortization entry. Special and trust funds use SGL account 4114. If budgetary resources were previously anticipated, revolving funds credit SGL account 4070 and special and trust funds credit SGL account 4120. Post SGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: SGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected from Treasury

Credit 4070 Anticipated Collections from Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Not Available for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1620 (G) Investments in Securities Other Than Public Debt Securities

Credit 1622 (G) Premium on Securities Other Than Public Debt Securities

Credit 7110 Gains on Disposition of Assets

C304 To record the sale of Federal securities purchased at a premium. The sale results in a loss.

Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See SGL TC-D510 for amortization entry. Special and trust funds use SGL account 4114. If budgetary resources were previously anticipated, revolving funds debit SGL account 4070 and special and trust funds debit SGL account 4120. Reverse SGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: SGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4070 Anticipated Collections from Federal Sources

Debit 4120 Appropriations Anticipated - Indefinite

Debit 4394 Receipts Not Available for Obligation Upon Collection

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4273 Interest Collected from Treasury

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Debit 1623 (G) Amortization of Discount and Premium Securities Other Than Public Debt Securities
 Debit 7210 Losses on Disposition of Assets
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1622 (G) Premium on Securities Other Than Public Debt Securities

C306 To record the sale of Federal securities purchased at a discount. The sale results in a gain.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See SGL TC-D510 for amortization entry. Special and trust funds use SGL account 4114. If budgetary resources were previously anticipated, revolving funds credit SGL account 4070 and special and trust funds credit SGL account 4120. Post SGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: SGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Debit 4273 Interest Collected from Treasury
 Credit 4070 Anticipated Collections from Federal Sources
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 7110 Gains on Disposition of Assets

U.S. Government Standard General Ledger Accounting Transactions

- C308 To record the sale of Federal securities purchased at a discount. The sale results in a loss.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See SGL TC-D510 for amortization entry. Special and trust funds use SGL account 4114. If budgetary resources were previously anticipated, revolving funds debit SGL account 4070 and special and trust funds debit SGL account 4120. Reverse SGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: SGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4070 Anticipated Collections from Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4394 Receipts Not Available for Obligation Upon Collection
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected from Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Debit 7210 Losses on Disposition of Assets
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

- C310 To record the sale of assets other than investments on account.
Transaction Origin: SGL TC5075/76

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal Use Software
 Debit 7210 Losses on Disposition of Assets
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment
 Credit 1990 Other Assets
 Credit 7110 Gains on Disposition of Assets

C312 To record the disposition of assets other than investments through write-off.
Transaction Origin: SGL TC5080

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal Use Software
 Debit 7210 Losses on Disposition of Assets
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal Use Software
 Credit 1890 Other General Property, Plant and Equipment

U.S. Government Standard General Ledger Accounting Transactions

C314 To record the loss (or gain) from sales of foreclosed property without recourse.
Comment: Applicable to guaranteed loans. Credit SGL account 1399 if there is a gain. Any gain or loss is borne by the Federal government. Post SGL TC-122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections from Sale of Foreclosed Property
 Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1399 Allowance for Subsidy
 Credit 1551 Foreclosed Property

C316 To record the loss on property sold without recourse.
Comment: Excess of costs over sales proceeds are billed to the borrower. See SGL TC-B334 for property sold with recourse. Credit SGL account 1399 if there is a gain. Post SGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections from Sale of Foreclosed Property
 Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1399 Allowance for Subsidy
 Credit 1551 Foreclosed Property

and

Debit 1350 Loans Receivable
 Credit 1551 Foreclosed Property (receivable from borrower)

C318 To record the loss on loan receivable from borrower on sale with recourse.
Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections from Sale of Foreclosed Property
 Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1350 Loans Receivable
 Credit 1551 Foreclosed Property

U.S. Government Standard General Ledger Accounting Transactions

C320 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.

Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Post SGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4273 Interest Collected from Treasury
Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
Debit 7210 Losses on Disposition of Assets
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1690 Other Investments
Credit 5310 Interest Revenue
Credit 7110 Gains on Disposition of Assets

C322 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.

Comment: The budgetary entry is the amount of loss on the sale, which would be reversed if a gain is realized. Reverse SGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4070 Anticipated Collections from Federal Sources
Credit 4273 Interest Collected from Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Debit 5310 Interest Revenue
Debit 7210 Losses on Disposition of Assets
Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1690 Other Investments
Credit 7110 Gains on Disposition of Assets

U.S. Government Standard General Ledger Accounting Transactions

- C324 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1621 Discount on Securities Other Than Public Debt Securities
 Debit 7210 Losses on Disposition of Assets
 Credit 1620 Investments in Securities Other Than Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1690 Other Investments
 Credit 7110 Gains on Disposition of Assets

- C326 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Debit 7210 Losses on Disposition of Assets
 Credit 1620 Investments in Securities Other Than Public Debt Securities
 Credit 1622 Premium on Securities Other Than Public Debt Securities
 Credit 1690 Other Investments
 Credit 5310 Interest Revenue
 Credit 7110 Gains on Disposition of Assets

U.S. Government Standard General Ledger Accounting Transactions

C328 To record cash collected from a loss or a gain from the sale of excess, obsolete and unserviceable assets.
Comment: Post SGL TC-A122 if authority was previously anticipated and apportioned. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Transaction Origin: SGL implementation guidance; disposition of personal property

Budgetary Entry

Debit 4266 Other Actual Collections - Non-Federal
 Credit 4060 Anticipated Collections from Non-Federal Sources
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 7210 Losses on Disposition of Assets
 Credit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete
 Credit 1524 Inventory - Excess, Obsolete and Unserviceable
 Credit 7110 Gains on Disposition of Assets

C330 To record the sale of stockpile materials.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Collection - Non-Federal
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 6500 Cost of Goods Sold
 Credit 1572 Stockpile Materials Held for Sale
 Credit 5900 Other Revenue

C332 To record stockpile materials sold at a gain.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Collections - Non-Federal
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1572 Stockpile Materials Held for Sale
 Credit 7110 Gains on Disposition of Assets

U.S. Government Standard General Ledger Accounting Transactions

C334 To record stockpile materials sold at a loss.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Collections - Non-Federal

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 7210 Losses on Disposition of Assets

Credit 1572 Stockpile Materials Held for Sale

C336 To record the collection of sale proceeds from forfeited personal property sold.

Transaction Origin: For special fund transaction, see SGL implementation guidance; receipts not available for obligation upon collection; for seized assets, see SGL implementation guidance: accounting for inventory and related property

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5900 Other Revenue

and

Debit 2320 Deferred Credits

Credit 1541 Forfeited Property Held for Sale

C340 To record the sale of forfeited property.

Comment: Includes activity for forfeited property sold that had a third party lien in which the buyer pays the lien holder.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property; seized assets

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1541 Forfeited Property Held for Sale

U.S. Government Standard General Ledger Accounting Transactions

C342 To record the proceeds from commodities sold.

Comment: For cost of goods sold, see SGL TC-D612. Post SGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Collections - Non-Federal

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5100 Revenue from Goods Sold

C344 To record a loss on the sale of commodities.

Comment: For cost of goods sold, see SGL TC-D612

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

U.S. Government Standard General Ledger Accounting Transactions

C400 COLLECTIONS AND RECEIVABLES - Asset Transfers-In

C402 To record the transfer-in of assets from others without reimbursements.
Transaction Origin: SGL TC5040

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1541 Forfeited Property Held for Sale
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Debit 1620 Investments in Securities Other Than Public Debt Securities
 Debit 1690 Other Investments
 Debit 1711 Land and Land Rights
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1830 Internal Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Credit 5720 Financing Sources Transferred In Without Reimbursement

C404 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
Comment: An entity receiving assets of greater value than those exchanged will recognize a gain and an entity receiving assets of lesser value recognizes a loss.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete
 Debit 1521 Inventory Purchased for Resale

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Debit 1522 Inventory Held in Reserve for Future Use
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets
 Credit 1511 Operating Materials and Supplies Held for Use (old book value)
 Credit 1521 Inventory Purchased for Resale
 Credit 7110 Gains on Disposition of Assets

U.S. Government Standard General Ledger Accounting Transactions

D100 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Upward and Downward

- D102 To record a downward adjustment to prior-year unpaid expended authority and reduce the liability. The appropriation has expired.
Comment: If downward adjustment is material, credit SGL account 7400. If immaterial, credit SGL account 6100. Reverse SGL TC-B134 (which may be recorded yearly, monthly or by transaction) for direct appropriations.
Transaction Origin: SGL TC2020

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2130 Contract Holdbacks
 Debit 2190 Other Accrued Liabilities
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6900 Non-production Costs
 Credit 7400 Prior Period Adjustments

U.S. Government Standard General Ledger Accounting Transactions

D104 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.

Comment: If the downward adjustment is material, credit SGL account 7400. If the downward adjustment is immaterial, credit SGL account 6100.

Transaction Origin: SGL TC2020

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Expended Authority Refunds Collected
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal Use Software
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Non-production Costs
Credit 7400 Prior Period Adjustments

U.S. Government Standard General Ledger Accounting Transactions

- D106 To record an upward adjustment of prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.
Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). If the upward adjustment is immaterial, debit SGL account 6100.
Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6500 Cost of Goods Sold
 Debit 6900 Non-production Costs
 Debit 7400 Prior Period Adjustments
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger Accounting Transactions

D108 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. If anticipated accounts are not used, credit SGL account 4450. Post SGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit SGL account 7400. If the downward adjustment is immaterial, credit SGL account 6100.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected
 Credit 4060 Anticipated Collections from Non-Federal Sources
 Credit 4070 Anticipated Collections from Federal Sources
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6900 Non-production Costs
 Credit 7400 Prior Period Adjustments

U.S. Government Standard General Ledger Accounting Transactions

D110 To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. If anticipated accounts are not used, credit SGL account 4450. Post SGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit SGL account 7400. If the downward adjustment is immaterial, credit SGL account 6100.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2130 Contract Holdbacks
 Debit 2190 Other Accrued Liabilities
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6900 Non-production Costs
 Credit 7400 Prior Period Adjustments

U.S. Government Standard General Ledger Accounting Transactions

D112 To record a downward re-estimate for loan subsidies in the financing account.
Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 6199 Adjustment to Subsidy Expense

and

Debit 1399 Allowance for Subsidy
Debit 2180 Loan Guarantee Liability
Debit 6330 Other Interest Expenses
Credit 2990 Other Liabilities

D114 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.
Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). If the upward adjustment is material, debit SGL account 7400. If the upward adjustment is immaterial, debit SGL account 6100.
Transaction Origin: SGL TC2020

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Debit 4801 Unexpended Obligations - Unpaid
Credit 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations
Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements and Renovations

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6500 Cost of Goods Sold
 Debit 6900 Non-production Costs
 Debit 7400 Prior Period Adjustments
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2590 Other Debt
 Credit 2940 Capital Lease Liability
 Credit 2990 Other Liabilities

- D116 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.
Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). If the upward adjustment is material, debit SGL account 7400. If the upward adjustment is immaterial, debit SGL account 6100.
Transaction Origin: SGL TC2020

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4801 Unexpended Obligations - Unpaid
 Credit 4901 Expended Authority - Unpaid
 Credit 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6500 Cost of Goods Sold
 Debit 6900 Non-production Costs
 Debit 7400 Prior Period Adjustments
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2590 Other Debt
 Credit 2940 Capital Lease Liability
 Credit 2990 Other Liabilities

- D118 To record an upward adjustment to unpaid prior-year unexpended obligations.
Comment: The goods, services or invoice have not been received.
Transaction Origin: SGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4881 Upward Adjustment of Prior-Year Unpaid Unexpended Obligations

Proprietary Entry

None

- D120 To record a downward adjustment to unpaid prior-year unexpended obligations.
Comment: The goods, services or invoice have not been received.
Transaction Origin: SGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4871 Downward Adjustment of Prior-Year Unpaid Unexpended Obligations
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

- D122 To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
Comment: The invoice has been paid, but goods and services have not been received.
Transaction Origin: SGL implementation guidance; upward and downward adjustments to expired appropriations
- Budgetary Entry**
 Debit 4650 Allotments - Expired Authority
 Credit 4882 Upward Adjustment of Prior-Year Prepaid/Advanced Unexpended Obligations
- Proprietary Entry**
 Debit 1410 Advances to Others
 Credit 1010 Fund Balance With Treasury
- D124 To record an upward adjustment to prior-year unpaid unexpended obligations.
Comment: The invoice has not been paid. The goods and services have not been received.
Transaction Origin: SGL implementation guidance; upward and downward adjustments to expired appropriations
- Budgetary Entry**
 Debit 4650 Allotments - Expired Authority
 Credit 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations
- Proprietary Entry**
 None
- D126 To record an upward adjustment to prior-year paid expended authority.
Comment: A corrected invoice was received and paid for goods and services previously received and paid.
 Post
 SGL TC-B134 (which may be recorded yearly, monthly or by transaction).
Transaction Origin: SGL implementation guidance; upward and downward adjustments to expired appropriations
- Budgetary Entry**
 Debit 4650 Allotments - Expired Authority
 Credit 4982 Upward Adjustments of Prior-Year Paid Expended Authority
- Proprietary Entry**
 Debit 6100 Operating Expenses/Program Costs
 Credit 1010 Fund Balance With Treasury
- D128 To record a downward adjustment to prior-year paid expended authority with no refund collected.
Transaction Origin: SGL implementation guidance; upward and downward adjustments to expired appropriations
- Budgetary Entry**
 None
- Proprietary Entry**
 Debit 1310 Accounts Receivable
 Credit 6790 Other Expense Not Requiring Budgetary Resources

U.S. Government Standard General Ledger Accounting Transactions

- D130 To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
Comment: The prepaid invoice is for more than a corrected invoice. Goods and services have not been received.
Transaction Origin: SGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 1410 Advances to Others

- D132 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.
Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll related transactions, see SGL TCs-D404 through D410.
Transaction Origin: SGL TC2020

Budgetary Entry

Debit 4801 Unexpended Obligations - Unpaid
 Debit 4871 Downward Adjustments to Prior-Year Unpaid Unexpended Obligations
 Credit 4650 Allotments - Expired Authority
 Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal Use Software

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Non-production Costs
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable
 Credit 2940 Capital Lease Liability

- D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. When anticipated accounts are not used, credit SGL account 4450. Post SGL TC-A122 if recoveries were previously anticipated and apportioned. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll related transactions, see SGL TCs-D404 through D410.

Transaction Origin: SGL budgetary accounting guide

Budgetary Entry

Debit 4801 Unexpended Obligations - Unpaid
 Debit 4871 Downward Adjustments to Prior-Year Unpaid Unexpended Obligations
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable
 Credit 2940 Capital Lease Liability

U.S. Government Standard General Ledger Accounting Transactions

D200 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Writeoffs

D202 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

Comment: It includes tax return allowances and price redetermination, but not bad debt. See SGL TC-D216 for custodial revenue.

Transaction Origin: SGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5319 Contra Revenue for Interest

Debit 5329 Contra Revenue for Penalties, Fines and Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5809 Contra Revenue for Taxes

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

D204 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Transaction Origin: SGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

D205 To record the write-off of penalties, fines and administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

Credit 1360 Penalties, Fines and Administrative Fees Receivable

U.S. Government Standard General Ledger Accounting Transactions

D206 To record the write-off of accounts receivable.

Transaction Origin: SGL TC4105

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

Credit 1310 Accounts Receivable

Credit 1360 Penalties, Fines and Administrative Fees Receivable

D207 To record the write-off of taxes receivable.

Transaction Origin: SGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1329 Allowance for Loss on Taxes Receivable

Credit 1325 Taxes Receivable

D208 To record the write-off of loans receivable for loans made before fiscal 1992.

Transaction Origin: SGL TC4115

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable

Credit 1350 Loans Receivable

D210 To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

U.S. Government Standard General Ledger Accounting Transactions

D212 To record the write-off of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable
Credit 1340 Interest Receivable

D214 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
Transaction Origin: SGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

and

Debit 2980 Custodial Liability
Credit 6190 Contra Bad Debt Expense - Incurred for Others

D216 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account
Comment: See SGL TC-D202 for other than custodial revenue.

Budgetary Entry

None

Proprietary Entry

Debit 5319 Contra Revenue for Interest
Debit 5329 Contra Revenue for Penalties, Fines and Administrative Fees
Debit 5809 Contra Revenue for Taxes
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others

U.S. Government Standard General Ledger Accounting Transactions

D218 To record an adjustment to loans receivable based on acquired collateral property.
Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable
Debit 1551 Foreclosed Property
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable
 Credit 1559 Foreclosed Property - Allowance
 Credit 2910 Prior Liens Outstanding on Acquired Collateral

D220 To record an adjustment for actual loss of inventory.
Transaction Origin: SGL TC5035

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1523 Inventory Held for Repair
 Credit 1524 Inventory - Excess, Obsolete and Unserviceable
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods

D222 To record an adjustment for actual loss of forfeited property.
Transaction Origin: SGL TC5035

Budgetary Entry

None

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
 Credit 1541 Forfeited Property Held for Sale
 Credit 1542 Forfeited Property Held for Donation or Use

U.S. Government Standard General Ledger Accounting Transactions

D224 To record an adjustment for actual loss of commodities.

Transaction Origin: SGL TC5035

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support

D226 To record assets purchased to store environmental wastes from past operations at net book value of zero.

Transaction Origin: SGL implementation guidance; environmental cleanup cost case study

Budgetary Entry:

None

Proprietary Entry:

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation - Other Structures and Facilities

U.S. Government Standard General Ledger Accounting Transactions

D300 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS – Rclassification/Revaluation

D302 To record the establishment of an imprest fund.

Comment: Reverse when returned to fund balance. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds .

Transaction Origin: SGL TC3035

Budgetary Entry

None

Proprietary Entry

Debit 1120 Imprest Funds

Credit 1010 Fund Balance With Treasury

D304 To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes

return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes and insurance.

Transaction Origin: SGL TC3045

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

Credit 1010 Fund Balance With Treasury

Credit 1190 Other Cash

Credit 1532 Seized Cash Deposited

D306 To record the reclassification of expended balances held back from contractors from accounts payable.

Comment: Expended authority is recorded in TC-B310.

Transaction Origin: SGL TC3155

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger Accounting Transactions

D308 To record the transfer of construction-in-progress to capitalized assets or expense.
Transaction Origin: SGL TC5020

Budgetary Entry
None

Proprietary Entry
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1830 Internal Use Software
Debit 6100 Operating Expenses/Program Costs
Credit 1720 Construction-in-Progress

D310 To record the raw materials used to produce goods.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D312 To record completed inventory items.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

D314 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
Comment: Reverse entry when assets become saleable.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 1522 Inventory Held in Reserve for Future Sale
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger Accounting Transactions

- D316 To record the reclassification of damaged, irreparable inventory held for sale.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 1524 Inventory - Excess, Obsolete and Unserviceable
 Debit 7290 Other Losses
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods
- D318 To record damaged inventory items that need repair.
Comment: Reverse this entry when repairs are completed.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 1523 Inventory Held for Repair
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods
- D320 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 7400 Prior Period Adjustment
 Credit 1529 Inventory - Allowance
- D322 To record damaged inventory, using the direct method, items that need repairs.
Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 1523 Inventory Held for Repair
 Debit 6100 Operating Expenses/Program Costs
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger Accounting Transactions

- D324 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
Debit 7400 Prior Period Adjustment
Credit 1523 Inventory Held for Repair
- D326 To record issuance of a new motor vehicle to the customer. Cost of goods sold represent the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods
- D328 To record a gain when inventory is revalued at the end of the period, using latest acquisition method.
Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance
- D330 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use

U.S. Government Standard General Ledger Accounting Transactions

- D332 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
Comment: Reverse this entry when ready to use.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

- D334 To reclassify the excess or reserved assets to assets held for use.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete

- D336 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

- D338 To record a permanent decline in value of stockpile materials that is unusual, infrequent and material in dollar amount.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

U.S. Government Standard General Ledger Accounting Transactions

D340 To reclassify stockpile materials authorized to be sold.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 1572 Stockpile Materials Held for Sale
 Credit 1571 Stockpile Materials Held in Reserve

D342 To record the forfeiture of a seized monetary instrument.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 2990 Other Liabilities
 Credit 1531 Seized Monetary Instrument

Debit 1541 Forfeited Property Held for Sale
 Credit 5900 Other Revenue

D344 To record the conversion to cash for a forfeited monetary instrument.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
 Credit 1541 Forfeited Property Held for Sale

D346 To record forfeited personal property placed into official use.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 2320 Deferred Credits
Debit 1542 Forfeited Property Held for Donation or Use
 Credit 5900 Other Revenue
 Credit 1541 Forfeited Property Held for Sale

U.S. Government Standard General Ledger Accounting Transactions

D348 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 1750 Equipment
 Credit 1542 Forfeited Property Held for Donation or Use

D350 To record forfeited personal property authorized to be distributed/donated to another entity.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 2320 Deferred Credits
 Credit 2990 Other Liabilities

Debit 1542 Forfeited Property Held for Donation or Use
 Credit 1541 Forfeited Property Held for Sale

D352 To record an adjustment to the net realizable value of commodities.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
 Credit 1569 Commodities Allowance

U.S. Government Standard General Ledger Accounting Transactions

D400 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accruals

D402 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll, grantee and benefit expenses.

Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). Reverse accruals at the beginning of the next accounting period.

Transaction Origin: SGL TC2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Unexpended Obligations - Unpaid
 Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Non-production Costs
 Credit 2190 Other Accrued Liabilities
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable

D404 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency and includes funded expenses such as payroll, grantee and benefit expenses.

Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). Reverse accruals at the beginning of the next accounting period.

Transaction Origin: SGL TC2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Unexpended Obligations - Unpaid
 Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 6400 Benefit Expense
 Credit 2213 Employer Contributions and Payroll Taxes Payable

D406 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency and includes funded expenses such as payroll, grantee and benefit expenses.

Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). Reverse accruals at the beginning of the next accounting period.

Transaction Origin: SGL TC2045

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4801 Unexpended Obligations - Unpaid
 Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 6400 Benefit Expense
 Debit 2610 Actuarial Pension Liability
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2215 Other Post-Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

- D408 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred. This entry includes funded expenses such as payroll, grantee and benefit expenses.
Comment: If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction). Reverse accruals at the beginning of the next accounting period.
Transaction Origin: SGL TC2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4801 Unexpended Obligations - Unpaid
 Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 2190 Other Accrued Liabilities

- D410 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse SGL TC-D614 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1529 Inventory - Allowance
 Credit 2110 Accounts Payable

U.S. Government Standard General Ledger Accounting Transactions

D500 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Depreciation, Amortization and Depletion

D502 To record an adjustment for under-applied overhead deemed immaterial.
Transaction Origin: SGL implementation guidance; FASAB #4 and #7, Managerial Cost Accounting Concepts/Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6710 Depreciation, Amortization and Depletion

D504 To record an adjustment for over-applied overhead deemed immaterial.
Transaction Origin: SGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization and Depletion

D506 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
Transaction Origin: SGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6710 Depreciation, Amortization and Depletion

U.S. Government Standard General Ledger Accounting Transactions

D508 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Transaction Origin: SGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization and Depletion

D510 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

Comment: Reverse entry for amortization of a premium

Budgetary Entry

None

Proprietary Entry

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Debit 1623 (N) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 5310 Interest Revenue

D512 To record the amortization of subsidy for direct loans.

Transaction Origin: Credit reform direct loan case study

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
 Credit 5310 Interest Revenue

D514 To record depreciation, amortization and depletion expense on assets other than investments.

Transaction Origin: SGL TC5070

Budgetary Entry

None

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Proprietary Entry

Debit 6710 Depreciation, Amortization and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvement

Credit 1839 Accumulated Amortization on Internal Use Software

Credit 1849 Allowance for Depletion

D516 To record accrued and compounded interest on the liability of loan guarantees.

Transaction Origin: SGL implementation guidance; credit reform guarantee loan case study

Budgetary Entry

None

Proprietary Entry

Debit 6330 Other Interest Expenses

Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger Accounting Transactions

**D600 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS –
Accumulated and Allocated Cost Not in Categories Above**

D602 To record the imputed costs and related imputed financing sources.
Transaction Origin: SGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

D604 To record the application of overhead expenses to work-in-process.
Transaction Origin: SGL TC2040

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization and Depletion

D606 To record the inventory used for operations.
Transaction Origin: SGL TC5010

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

D612 To record cost of goods sold.
Comment: To record sales proceeds, see SGL TCs-A310 and C186.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

U.S. Government Standard General Ledger Accounting Transactions

D614 To record the estimated repair costs for an item using the allowance method.

Comment: See SGL TC-D322 for direct method.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 1529 Inventory - Allowance

D616 To record actual repair costs using the direct method.

Comment: See SGL TC-D618 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, post SGL TC-B134 (which may be recorded yearly, monthly or by transaction).

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Expended Authority - Unpaid

Proprietary Entry

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

D618 To capitalize the previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair

Credit 6100 Operating Expenses/Program Costs

D620 To record stockpile materials issued for use under the consumption method.

Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1571 Stockpile Materials Held in Reserve

U.S. Government Standard General Ledger Accounting Transactions

D622 To record a lien of real and intangible forfeited property in the allowance account.
Transaction Origin: SGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property Allowance

U.S. Government Standard General Ledger Accounting Transactions

E100 MEMORANDUM ENTRIES

E102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for OMB approval.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

Budgetary Entry

None

Proprietary Entry

None

E104 To record the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

Budgetary Entry

None

Proprietary Entry

None

E106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

Budgetary Entry

None

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

- E108 To record the disbursement of a loan.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

Budgetary Entry

None

Proprietary Entry

None

- E110 To record the repayment of principal from borrowers.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8065 Guaranteed Loan Collections, Defaults and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

Budgetary Entry

None

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

F100 YEAREND - Preclosing Entries

F102 To record the decommitment of unobligated current-year and multi-year commitments.

Budgetary Entry

Debit 4700 Commitments

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.

Comment: Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Proprietary Entry

None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement.

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with SGL TC-F107 unless indefinite authority needs further adjusting.

Transaction Origin: SGL implementation guidance; FACTS II, indefinite no year

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

Debit 3100 Unexpended Appropriations

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

- F107 To record the reduction of permanent indefinite resources when a negative warrant is received.
Comment: Do not process this transaction unless indefinite authority need further adjusting.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4111 Debt Liquidation Appropriations
 Credit 4116 Entitlement Loan Subsidy Appropriation - Indefinite
 Credit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent
 Credit 4119 Other Appropriations Realized
 Credit 4121 Loan Subsidy Appropriation - Indefinite - Current

Proprietary Entry

Debit 3100 Unexpended Appropriations
 Credit 1010 Fund Balance With Treasury

- F108 To record the removal of unfilled customer orders without advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

- F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Advances from Others
 Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

- F112 To record adjustments for anticipated resources not realized.
Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4590 Apportionments Unavailable - Anticipated Resources
 Credit 4032 Anticipated Contract Authority
 Credit 4042 Estimated Borrowing Authority - Indefinite
 Credit 4060 Anticipated Collections from Non-Federal Sources
 Credit 4070 Anticipated Collections from Federal Sources
 Credit 4165 Treasury-Managed Trust Fund Distributions of Authority - Anticipated
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4210 Anticipated Reimbursements and Other Income
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

- F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to Treasury
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections from Non-Federal Sources
Debit 4070 Anticipated Collections from Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

- F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4034 Anticipated Adjustments to Contract Authority
 Credit 4044 Anticipated Adjustments to Borrowing Authority
 Credit 4047 Anticipated Transfers to Treasury

Proprietary Entry

None

- F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement.
Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4350 Canceled Authority

Proprietary Entry

Debit 3100 Unexpended Appropriations
 Credit 1010 Fund Balance With Treasury

- F122 To record the cancellation of authority not previously expired and to withdraw funds.
Comment: Authority canceled early by administrative action.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4350 Canceled Authority

Proprietary Entry

Debit 3100 Unexpended Appropriations
 Credit 1010 Fund Balance With Treasury

- F124 To record the closing of miscellaneous receipts at the end of the year.
Comment: See SGL TC-C142 for original transaction.

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability
 Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

- F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget, and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
Comment: For fiscal 2000, TAFS that do have a Schedule N and do report authority precluded from obligation on the P&F must leave the balance in SGL account 4395 open. For fiscal 2001, new SGL accounts have been established to reflect this activity.
Transaction Origin: SGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4395 Authority Unavailable Pursuant to Public Law - Temporary
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation" and to withdraw the fund balance. Note that although funding for this appropriation is being canceled the Government is obligated to pay this account upon receipt of a valid bill.
Comment: Also post SGL TC-F127 to reestablish a canceled account payable in the canceled appropriation. See OMB Circular A-34 (Section 41.7) for additional guidance.
Transaction Origin: SGL implementation guidance; canceled payables

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority
 Credit 4350 Canceled Authority

Proprietary Entry

Debit 2110 Accounts Payable
 Credit 6100 Operating Expenses/Program Costs

and

Debit 5700 Expended Appropriations
 Credit 3100 Unexpended Appropriations

and

Debit 3100 Unexpended Appropriations
 Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Accounting Transactions

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

Comment: Post this transaction concurrently with SGL TC F126. OMB Circular A-34 requires agencies to maintain

proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that “Anti-deficiency provisions continue to apply to canceled appropriations.” See OMB Circular A-34 (Section 41.8) for additional guidance.

Transaction Origin: SGL implementation guidance; canceled payables

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 2960 Accounts Payable Canceled

U.S. Government Standard General Ledger Accounting Transactions

F200 YEAREND - Closing Entries

F204 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Comment: SGL accounts 4392 and 4393 may require a flag to separate from rescissions of an unfunded resource. Since closing is different, it may require separate accounts.

Budgetary Entry

Debit 4147 Actual Transfers to Treasury

Debit 4167 Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred

Debit 4170 Transfers - Current -Year Authority

Debit 4175 Allocation Transfers of Current -Year Authority

Debit 4176 Allocation Transfer - Prior-Year Balances

Debit 4190 Transfers - Prior -Year Balances

Debit 4195 Transfers of Obligated Balances

Debit 4201 Total Actual Resources - Collected

Debit 4391 Adjustments to Indefinite No -Year Authority

Debit 4392 Rescissions - Current -Year

Debit 4393 Rescissions - Prior -Year

Debit 4396 Authority Permanently Not Available Pursuant to Public Law

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Deficiency Appropriations

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4115 Loan Subsidy Appropriation - Definite - Current

Credit 4116 Entitlement Loan Subsidy Appropriation - Indefinite

Credit 4117 Loan Administrative Expense Appropriation - Definite - Current

Credit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent

Credit 4119 Other Appropriations Realized

Credit 4121 Loan Subsidy Appropriation - Indefinite - Current

Credit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4138 Resources Realized from Contract Authority

Credit 4148 Resources Realized from Borrowing Authority

Credit 4150 Reappropriations

Credit 4167 Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred

Credit 4170 Transfers - Current-Year Authority

Credit 4175 Allocation Transfers of Current -Year Authority

Credit 4176 Allocation Transfer - Prior-Year Balances

Credit 4190 Transfers - Prior-Year Balances

Credit 4195 Transfers of Obligated Balances

Credit 4201 Total Actual Resources - Collected

Credit 4252 Reimbursements and Other Income Earned - Collected

Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4261 Actual Collection of Fees

Credit 4262 Actual Collection of Loan Principal

Credit 4263 Actual Collection of Loan Interest

Credit 4264 Actual Collection of Rent

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Credit 4265 Actual Collections from Sale of Foreclosed Property
 Credit 4266 Actual Collections - Non-Federal
 Credit 4271 Actual Program Fund Subsidy Collected - Definite - Current
 Credit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
 Credit 4273 Interest Collected from Treasury
 Credit 4274 Actual Program Fund Subsidy Collected - Indefinite - Current
 Credit 4275 Actual Collections from Liquidating Fund
 Credit 4276 Actual Collections from Financing Fund
 Credit 4277 Other Actual Collections - Federal
 Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

None

F206 To record the closing of fiscal-year contract authority.
Comment: SGL accounts 4392 and 4393 may require a flag or different account number to separate from rescissions of an unfunded resource.

Budgetary Entry

Debit 4133 Actual Adjustments to Contract Authority
 Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
 Debit 4392 Rescissions - Current -Year
 Debit 4393 Rescissions - Prior -Year
 Credit 4131 Current -Year Contract Authority Realized - Definite
 Credit 4132 Current -Year Contract Authority Realized - Indefinite
Credit 4139 Contract Authority Carried Forward

Proprietary Entry

None

F208 To record the closing of fiscal-year borrowing authority.
Comment: SGL accounts 4392 and 4393 may require a flag or different account number to separate from rescissions of an unfunded resource.

Budgetary Entry

Debit 4143 Actual Reductions to Borrowing Authority
 Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
 Debit 4392 Rescissions - Current -Year
 Debit 4393 Rescissions - Prior -Year
 Credit 4141 Current -Year Borrowing Authority Realized - Definite
 Credit 4142 Current -Year Borrowing Authority Realized - Indefinite
Credit 4149 Borrowing Authority Carried Forward

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

- F210 To record the closing of unobligated balances to unapportioned authority for unexpired multi-year funds.
Comment: See TC-F102 for the SGL account 4700 decommitment.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
 Debit 4430 Unapportioned Authority - OMB Deferral
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4630 Funds Not Available for Commitment/Obligation
 Debit 4700 Commitments
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

- F212 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
 Debit 4430 Unapportioned Authority - OMB Deferral
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4630 Funds Not Available for Commitment/Obligation
 Debit 4700 Commitments
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

- F214 To record the closing of Expended Authority - Paid.
Comment: Use adjustment accounting only in year 2 and later.

Budgetary Entry

Debit 4902 Expended Authority - Paid
 Debit 4982 Upward Adjustments of Prior -Year Paid Expended Authority
 Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

F215 To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Transaction Origin: SGL Implementation Guidance - Authority Temporarily Precluded from Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded from Obligation

Credit 4157 Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation

and

Debit 4398 Offsetting Collections Temporarily Precluded from Obligation

Credit 4158 Authority Made Available from Offsetting Collections Balances Previously Precluded from Obligation

Proprietary Entry

None

F216 To record the closing of related adjustments to Expended Authority - Paid when there is a net downward adjustment.

Comment: Use adjustment accounting only in year 2 and later.

Budgetary Entry

Debit 4201 Total Actual Resources - Collected

Credit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Proprietary Entry

None

F218 To record the closing of related adjustments to Expended Authority - Unpaid.

Comment: Use upward adjustment SGL account 4981 only in year 2 and later.

Budgetary Entry

Debit 4931 Expended Authority, Transferred - Unpaid

Debit 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority

Credit 4901 Expended Authority - Unpaid

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

F220 To record the closing of related adjustments to Expended Authority - Unpaid.
Comment: Use downward adjustment SGL account 4971 only in year 2 and later.

Budgetary Entry

Debit 4901 Expended Authority - Unpaid

Credit 4931 Expended Authority, Transferred - Unpaid

Credit 4971 Downward Adjustments of Prior -Year Unpaid Expended Authority

Proprietary Entry

None

F222 To record the closing of related adjustments to paid unexpended obligations when there is an upward adjustment.
Comment: Use adjustment accounts only in year 2 or later.

Budgetary Entry

Debit 4832 Unexpended Obligations, Transferred - Prepaid/Advanced

Debit 4882 Upward Adjustments of Prior -Year Prepaid/Advanced Unexpended Obligations

Credit 4802 Unexpended Obligations - Prepaid/Advanced

Proprietary Entry

None

F224 To record the closing of related adjustments to paid unexpended obligations when there is a downward adjustment.
Comment: Use adjustment accounts only in year 2 or later.

Budgetary Entry

Debit 4802 Unexpended Obligations - Prepaid/Advanced

Credit 4832 Unexpended Obligations, Transferred - Prepaid/Advanced

Credit 4872 Downward Adjustments of Prior -Year Prepaid/Advanced Unexpended Obligations Refunds
Collected

Proprietary Entry

None

F226 To record the closing of related upward adjustments to unpaid unexpended obligations.
Comment: Use upward adjustment SGL account 4881 only in year 2 or later.

Budgetary Entry

Debit 4831 Unexpended Obligations, Transferred - Unpaid

Debit 4881 Upward Adjustments of Prior -Year Unpaid Unexpended Obligations

Credit 4801 Unexpended Obligations - Unpaid

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

- F227 To record the closing of related downward adjustments to unpaid unexpended obligations.
Comment: Use downward adjustment SGL account 4871 only in year 2 or later.

Budgetary Entry

Debit 4801 Unexpended Obligations - Unpaid

Credit 4831 Unexpended Obligations, Transferred - Unpaid

Credit 4871 Downward Adjustments to Prior -Year Unpaid Unexpended Obligations

Proprietary Entry

None

- F228 To record the closing of revenue, expense and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Debit 5100 Revenue from Goods Sold

Debit 5200 Revenue from Services Provided

Debit 5310 Interest Revenue

Debit 5320 Penalties, Fines and Administrative Fees Revenue

Debit 5400 Benefit Program Revenue

Debit 5500 Insurance and Guarantee Premium Revenue

Debit 5600 Donated Revenue - Financial Resources

Debit 5610 Donated Revenue - Nonfinancial Resources

Debit 5700 Expended Appropriations

Debit 5720 Financing Sources Transferred In Without Reimbursement

Debit 5740 Appropriated Earmarked Receipts Transferred In

Debit 5750 Expenditure Financing Sources - Transfers-In

Debit 5755 Nonexpenditure Trust Fund Financing Sources - Transfers-In

Debit 5780 Imputed Financing Sources

Debit 5790 Other Financing Sources

Debit 5800 Tax Revenue Collected

Debit 5801 Tax Revenue Accrual Adjustment

Debit 5890 Tax Revenue Refunds

Debit 5900 Other Revenue

Debit 6190 Contra Bad Debt Expense - Incurred for Others

Debit 6199 Adjustments to Subsidy Expense

Debit 6600 Applied Overhead

Credit 3310 Cumulative Results of Operations

Credit 5109 Contra Revenue for Goods Sold

Credit 5209 Contra Revenue for Services Provided

Credit 5319 Contra Revenue for Interest

Credit 5329 Contra Revenue for Penalties, Fines and Administrative Fees

Transaction continued...

U.S. Government Standard General Ledger Accounting Transactions

Credit 5409 Contra Revenue for Benefit Program Revenue
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 5609 Contra Revenue for Donations - Financial Resources
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources
 Credit 5730 Financing Sources Transferred Out Without Reimbursement
 Credit 5745 Appropriated Earmarked Receipts Transferred Out
 Credit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
 Credit 5790 Other Financing Sources
 Credit 5799 Adjustment of Appropriations Used
 Credit 5809 Contra Revenue for Taxes
 Credit 5909 Contra Revenue for Other Revenue
 Credit 5990 Collections for Others
 Credit 5991 Accrued Collections for Others
 Credit 6100 Operating Expenses/Program Costs
 Credit 6310 Interest Expenses on Borrowing from Treasury
 Credit 6320 Interest Expenses on Securities
 Credit 6330 Other Interest Expenses
 Credit 6400 Benefit Expense
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization and Depletion
 Credit 6720 Bad Debt Expense
 Credit 6730 Imputed Costs
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6900 Non-production Costs

F230 To record the closing of adjustments for other gains into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 7110 Gains on Disposition of Assets
 Debit 7190 Other Gains
 Debit 7300 Extraordinary Items
 Debit 7400 Prior Period Adjustments
 Debit 7600 Changes in Actuarial Liability
 Credit 3310 Cumulative Results of Operations

U.S. Government Standard General Ledger Accounting Transactions

F231 To record the closing of adjustments for other losses into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Credit 7210 Losses on Disposition of Assets

Credit 7290 Other Losses

Credit 7300 Extraordinary Items

Credit 7400 Prior Period Adjustments

Credit 7500 Distribution of Income - Dividend

Credit 7600 Changes in Actuarial Liability

F232 To record the closing of the liquidating fund.

Budgetary Entry

None

Proprietary Entry

Debit 5310 Interest Revenue

Debit 5700 Expended Appropriations

Debit 5740 Appropriated Earmarked Receipts Transferred In

Credit 2970 Resources Payable to Treasury

Credit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 6100 Operating Expense/Program Costs

Credit 6310 Interest Expense on Borrowing from Treasury

Credit 6320 Interest Expense on Securities

Credit 6330 Other Interest Expenses

F234 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Comment: Used to track guaranteed loan level.

Memorandum Entry

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

Budgetary Entry

None

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

F236 To record the closing of apportioned authority of guaranteed loan level into unused authority.
Comment: Prior-year balance of unused authority.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8045 Guaranteed Loan Level - Unused Authority

Budgetary Entry

None

Proprietary Entry

None

F238 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the OMB Form and Content financial statements.

Memorandum Entry

Debit 8053 Guaranteed Loan New Disbursements by Lenders

Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Budgetary Entry

None

Proprietary Entry

None

F239 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the OMB form and content financial statements.

Memorandum Entry

Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Credit 8065 Guaranteed Loan Collections, Defaults and Adjustments

Budgetary Entry

None

Proprietary Entry

None

U.S. Government Standard General Ledger Accounting Transactions

F240 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry

Debit 8045 Guaranteed Loan Level - Unused Authority

Credit 8010 Guaranteed Loan Level

Budgetary Entry

None

Proprietary Entry

None